



Puerto Rico Department of Treasury
Treasury Single Account ("TSA") FY 2021 Cash Flow
As of July 31, 2020

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Glossary

Term	Definition
ACAA	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automóviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	- Infrastructure Financing Authority.
Agency Collections	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
ASC	- Compulsory Liability Insurance, private insurance company.
ASES	- Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
BBA	- BBA refers to the Bipartisan Budget Act of 2018 passed by the United States Congress on 2/9/2018. The BBA includes provisions for additional disaster relief funding for Puerto Rico in addition to incremental federal funds to support Puerto Rico's public health care costs (Medicaid funding) for two years.
CINE	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
COFINA	- Puerto Rico Sales Tax Financing Corporation.
DTPR	- Department of the Treasury of Puerto Rico.
DTPR Collection System	- This is the software system that DTPR uses for collections.
FAM	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
General Collections	- All Gross tax collections received and deposited into the TSA from all Hacienda Collection Posts and/or through the Hacienda Colecturia Virtual (online).
General Fund	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
HTA	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
JRS	- Judiciary Retirement System means the Retirement System for the Judiciary of the Commonwealth of Puerto Rico, a statutory trust created to provide pension and other benefits to retired judges of the Judiciary Branch of the Commonwealth. JRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
Liquidity Plan (LP)	- The Liquidity Plan is the translation of the Certified Fiscal Plan ("CFP") and Certified Budget ("Budget") into a cash flow projection. The TSA Liquidity Plan encompasses all cash flow activity within the TSA. Certain cash flow activity is contemplated in the CFP and Budget, but occurs outside the TSA. Cash flow bridges from the TSA to the CFP and Budget have been included to facilitate comparison.
Net Payroll	- Net payroll is equal to gross payroll less tax withholdings and other deductions.
NAP	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
Pension PayGo	- Pension PayGo - Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
PREPA	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRHA	- Puerto Rico Housing Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PSTBA	- The PSTBA is an amount established under Act 91-2006, as amended, and the Sales Tax Revenue Bond Resolution, as amended and restated on June 10, 2009 (the "Bond Resolution"), that currently must be received by COFINA from 5.5% of the SUT before the Commonwealth can receive any of the other 5.5% SUT.
Public Corporation	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
Retained Revenues	- Revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts. The largest of these pass-through accounts consist of (i) AACA auto insurance, (ii) AFI/RBC petroleum tax, (iii) ASC personal injury insurance, (iv) HTA toll revenues.
SIFC	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Special Revenue Funds	- Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
SURI	- Sistema Unificada de Rentas Internas is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers.
TSA	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly YTD FY2021 actual results compared to the FY2021 Liquidity Plan and FY2020 actual results.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Data limitations and commentary:
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

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Executive Summary - TSA Cash Flow Actual Results

(figures in Millions)

Bank Cash Position	Weekly Cash Flow	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$7,594	(\$26)	(\$107)	(\$292)

Fiscal Year 2021 began on July 1, 2020. The FY21 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, the weekly TSA cash flow report will report actual results against the Liquidity Plan and include all of the detailed supporting receipts and disbursements schedules. In the meantime, an abridged version of the TSA cash flow report will be published weekly with a comparison to the same period from FY20 to help contextualize results. Please note that on July 15, 2020, AAFAF published the 1(A) report for June 30, 2020 that shows TSA cash flow results relative to the FY20 Liquidity Plan for June FY20, Q4 FY20, and the full year FY20.

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TSA Cash Flow Actual Results for the Week Ended July 31, 2020

(figures in Millions)		FY21 Actual 7/31	FY21 Actual YTD	FY20 Actual YTD (a)	Variance YTD FY21 vs YTD FY20
State Collections					
1	General fund collections (b)	\$113	\$668	\$1,159	(\$491)
2	Non-General fund pass-through collections (c)	1	13	83	(70)
3	Other special revenue fund collection	30	56	35	21
4	Other state collections (d)	3	29	27	2
5	Subtotal - State collections (e)	\$146	\$767	\$1,304	(\$537)
Federal Fund Receipts					
6	Medicaid	410	410	8	402
7	Nutrition Assistance Program	42	266	134	132
8	Disaster Related	—	1	89	(88)
9	Employee Retention Credits (ERC)	—	—	0	(0)
10	Vendor Disbursements, Payroll, & Other	22	169	130	39
11	Subtotal - Federal Fund receipts	\$474	\$847	\$362	\$484
Balance Sheet Related					
12	Paygo charge	10	54	90	(35)
13	Public corporation loan repayment	—	—	—	—
14	Other	—	—	—	—
15	Subtotal - Other Inflows	\$10	\$54	\$90	(\$35)
16	Total Inflows	\$630	\$1,667	\$1,756	(\$88)
Payroll and Related Costs (f)					
17	General Fund	(45)	(199)	(238)	39
18	Federal Fund	(12)	(39)	(51)	12
19	Other State Funds	(3)	(11)	(15)	4
20	Subtotal - Payroll and Related Costs	(\$60)	(\$250)	(\$304)	\$55
Vendor Disbursements (g)					
21	General fund	(7)	(110)	(96)	(14)
22	Federal fund	(14)	(99)	(185)	86
23	Other State fund	(5)	(78)	(64)	(13)
24	Subtotal - Vendor Disbursements	(\$26)	(\$287)	(\$345)	\$59
Appropriations					
25	General Fund	—	(124)	(359)	236
26	Federal Fund	(424)	(441)	(0)	(440)
27	Other State Fund	—	(15)	(25)	11
28	Subtotal - Appropriations - All Funds	(\$424)	(\$579)	(\$385)	(\$194)
Other Disbursements - All Funds					
29	Pension Benefits	(90)	(216)	(217)	1
30	Tax Refunds and Other Tax Credits	(4)	(140)	(28)	(112)
31	Employee Retention Credits (ERC)	—	—	(0)	0
31	Nutrition Assistance Program	(52)	(273)	(207)	(66)
32	Title III Costs	(1)	(24)	(19)	(5)
33	Public Assistance Cost Share	—	—	(34)	34
34	Other Disbursements	—	(6)	(32)	26
35	Cash Reserve	—	—	—	—
36	Loans and Tax Revenue Anticipation Notes	—	—	—	—
37	Subtotal - Other Disbursements - All Funds	(\$146)	(\$659)	(\$536)	(\$123)
38	Total Outflows	(\$656)	(\$1,774)	(\$1,571)	(\$203)
39	Net Operating Cash Flow	(\$26)	(\$107)	\$185	(\$292)
40	Bank Cash Position, Beginning (i)	7,620	7,701	7,225	476
41	Bank Cash Position, Ending (i)	\$7,594	\$7,594	\$7,410	\$184

Note: Refer to the next page for footnote reference descriptions.

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FY20 TSA Cash Flow Actual Results - Footnotes

Footnotes:

- (a) Represents FY2020 actual results through August 2, 2019. Variance is calculated as the difference between FY2020 actual results through August 2, 2019 and FY21 actual results through July 31, 2020. The FY21 Liquidity Plan is in development and will be incorporated into this report when available.
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, the "General Fund Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The transition from the Hacienda Colecturia collections system to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. This resulted in timing-related unreconciled gross collections which will be retroactively allocated to "General Collections" as appropriate once this information becomes available.
- (c) These revenues are collected by DTPR and immediately appropriated.
- (d) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date this report the TSA has received \$896k in interest income in FY21 from earnings on the TSA cash balance.
- (e) As of July 31, 2020, there are \$1,575M in collections in the SURI sweep account pending reconciliation and transfer to the TSA.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) Excludes BPPR Clawback Accounts (for clawback revenues prior to June 2016) of \$147M.
- (j) These line items include transfers out of the TSA related to the COVID-19 Emergency Measures Support Package. Total TSA outflows related to the COVID-19 Emergency Measures Support Package are approximately \$465M as of July 31, 2020. Of this amount, \$459M was disbursed in FY2020 and \$6M in FY2021.

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Federal Funds Net Cash Flow Summary (a)(b)

Key Takeaways / Notes

- 1.) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. Disaster Related Federal Funds are received once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Currently, there may be temporary surplus / (deficit) due timing differences relating to prior year carryover. Puerto Rico received \$2.24 billion from the Coronavirus Relief Fund (CRF) established under the CARES Act. These funds are held in a separate account outside of TSA and being disbursed according to the Strategic Disbursement Plan. Some of the measures are initially paid out through TSA, and later reimbursed from the CRF account.

Weekly FF Net Surplus (Deficit)

Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / Vendor Disbursements / Other Federal Programs	
Coronavirus Relief Fund (CRF)	
FEMA / Disaster Funding	
Employee Retention Credit (ERC)	

Total

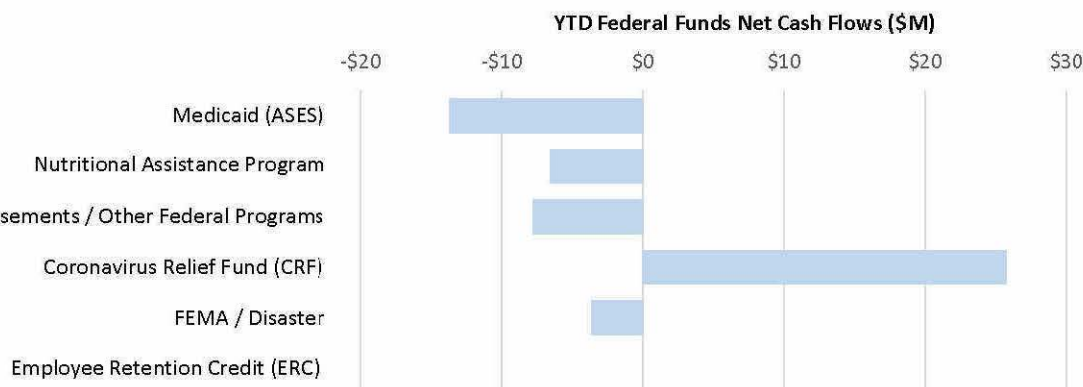
Net Cash		
FF Inflows	FF Outflows	Flow
\$ 410	\$ (424)	\$ (14)
42	(52)	(10)
22	(25)	(3)
-	(0)	(0)
-	(0)	(0)
-	-	-
\$ 474	(501)	\$ (27)

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / Vendor Disbursements / Other Federal Programs	
Coronavirus Relief Fund (CRF)	
FEMA / Disaster Funding	
Employee Retention Credit (ERC)	

Total

Net Cash		
FF Inflows	FF Outflows	Flow
\$ 410	\$ (424)	\$ (14)
266	(273)	(7)
117	(125)	(8)
52	(27)	26
1	(4)	(4)
-	-	-
847	(852)	\$ (6)



Footnotes

- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

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ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 99,634	\$ 117,192	\$ 216,825
081	Department of Education	57,390	14,532	71,923
123	Families and Children Administration	25,761	28	25,789
025	Hacienda (entidad interna - fines de contabilidad)	24,521	-	24,521
045	Department of Public Security	20,475	74	20,548
049	Department of Transportation and Public Works	20,531	11	20,542
050	Department of Natural and Environmental Resources	19,674	23	19,697
137	Department of Correction and Rehabilitation	18,182	132	18,314
122	Department of the Family	18,104	1	18,105
038	Department of Justice	15,511	360	15,871
127	Adm. for Socioeconomic Development of the Family	14,104	-	14,104
028	Commonwealth Election Commission	13,743	40	13,783
078	Department of Housing	12,270	150	12,420
095	Mental Health and Addiction Services Administration	9,430	133	9,563
024	Department of the Treasury	7,123	-	7,123
126	Vocational Rehabilitation Administration	5,697	354	6,051
087	Department of Sports and Recreation	5,468	86	5,555
055	Department of Agriculture	5,553	-	5,553
067	Department of Labor and Human Resources	4,635	280	4,914
043	Puerto Rico National Guard	4,692	158	4,850
021	Emergency Management and Disaster Adm. Agency	4,317	-	4,317
124	Child Support Administration	4,235	0	4,235
031	General Services Administration	4,137	-	4,137
016	Office of Management and Budget	2,298	34	2,332
120	Veterans Advocate Office	2,048	-	2,048
014	Environmental Quality Board	1,244	322	1,566
015	Office of the Governor	1,533	1	1,534
152	Elderly and Retired People Advocate Office	1,422	20	1,442
082	Institute of Puerto Rican Culture	-	1,310	1,310
040	Puerto Rico Police	1,081	-	1,081
022	Office of the Commissioner of Insurance	1,051	-	1,051
290	State Energy Office of Public Policy	917	-	917
023	Department of State	798	30	828
105	Industrial Commission	704	1	705
241	Administration for Integral Development of Childhood	647	-	647

Puerto Rico Department of Treasury | AAFAF*Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)**All Agencies**(figures in \$000s)**Continues and Continued...*

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
035	Industrial Tax Exemption Office	553	-	553
089	Horse Racing Industry and Sport Administration	362	5	367
141	Telecommunication's Regulatory Board	352	-	352
018	Planning Board	313	-	313
273	Permit Management Office	289	-	289
096	Women's Advocate Office	283	-	283
065	Public Services Commission	267	-	267
155	State Historic Preservation Office	236	4	239
266	Office of Public Security Affairs	166	-	166
069	Department of Consumer Affairs	155	-	155
075	Office of the Financial Institutions Commissioner	121	-	121
139	Parole Board	91	2	93
226	Joint Special Counsel on Legislative Donations	88	0	88
037	Civil Rights Commission	77	-	77
153	Advocacy for Persons with Disabilities of the Commonwealth	47	27	74
042	Firefighters Corps	64	-	64
281	Office of the Electoral Comptroller	63	-	63
220	Correctional Health	63	-	63
030	Office of Adm. and Transformation of HR in the Govt.	56	1	57
132	Energy Affairs Administration	49	-	49
062	Cooperative Development Commission	38	-	38
060	Citizen's Advocate Office (Ombudsman)	36	0	36
034	Investigation, Prosecution and Appeals Commission	24	-	24
231	Health Advocate Office	20	0	21
224	Joint Commission Reports Comptroller	2	-	2
010	General Court of Justice	-	-	-
221	Institute of Puerto Rican Culture	-	-	-
	Other	36,439	382	36,822
Total		\$ 469,183	\$ 135,696	\$ 604,879

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.
- (c) Preliminary data in the amount \$69m is currently being reconciled and reviewed for accuracy and will be assigned to the appropriate agency in the above schedule when appropriate.

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ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	\$ 19,952	\$ 28,244	\$ 21,798	\$ 146,832	\$ 216,825
081	Department of Education	19,365	22,366	3,342	26,849	71,923
123	Families and Children Administration	1,750	1,767	2,226	20,047	25,789
025	Hacienda (entidad interna - fines de contabilidad)	4,189	3,047	799	16,486	24,521
045	Department of Public Security	3,026	4,270	2,573	10,679	20,548
049	Department of Transportation and Public Works	386	1,891	515	17,750	20,542
050	Department of Natural and Environmental Resources	6,071	8,215	408	5,003	19,697
137	Department of Correction and Rehabilitation	3,596	2,879	2,946	8,893	18,314
122	Department of the Family	986	1,675	466	14,978	18,105
038	Department of Justice	8,559	812	497	6,003	15,871
127	Adm. for Socioeconomic Development of the Family	390	1,209	833	11,671	14,104
028	Commonwealth Election Commission	6,270	6,633	14	867	13,783
078	Department of Housing	1,719	1,838	2,223	6,639	12,420
095	Mental Health and Addiction Services Administration	2,721	2,521	838	3,483	9,563
024	Department of the Treasury	4,032	2,008	388	695	7,123
126	Vocational Rehabilitation Administration	1,121	805	154	3,972	6,051
087	Department of Sports and Recreation	823	1,086	1,178	2,467	5,555
055	Department of Agriculture	4,048	51	31	1,424	5,553
067	Department of Labor and Human Resources	1,573	1,758	320	1,263	4,914
043	Puerto Rico National Guard	749	898	1,406	1,797	4,850
021	Emergency Management and Disaster Adm. Agency	59	51	189	4,018	4,317
124	Child Support Administration	599	673	192	2,770	4,235
031	General Services Administration	498	593	768	2,278	4,137
016	Office of Management and Budget	462	235	1,146	490	2,332
120	Veterans Advocate Office	477	462	1	1,107	2,048
014	Environmental Quality Board	58	76	40	1,392	1,566
015	Office of the Governor	68	71	39	1,355	1,534
152	Elderly and Retired People Advocate Office	331	443	380	288	1,442
082	Institute of Puerto Rican Culture	1,310	-	-	-	1,310
040	Puerto Rico Police	-	-	-	1,081	1,081
022	Office of the Commissioner of Insurance	25	17	3	1,006	1,051
290	State Energy Office of Public Policy	-	-	-	917	917
023	Department of State	240	178	162	248	828
105	Industrial Commission	270	38	37	360	705
241	Administration for Integral Development of Childhood	117	79	111	340	647

Puerto Rico Department of Treasury | AAFAF*Schedule B: Central Government - Live Web Portal AP Aging (a) (b)**All Agencies**(figures in \$000s)**Continues and Continued...*

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
035	Industrial Tax Exemption Office	2	27	22	502	553
089	Horse Racing Industry and Sport Administration	167	17	16	167	367
141	Telecommunication's Regulatory Board	7	63	1	282	352
018	Planning Board	86	102	44	81	313
273	Permit Management Office	1	8	10	270	289
096	Women's Advocate Office	139	24	12	108	283
065	Public Services Commission	-	1	-	266	267
155	State Historic Preservation Office	29	34	20	157	239
266	Office of Public Security Affairs	4	3	1	158	166
069	Department of Consumer Affairs	8	50	7	91	155
075	Office of the Financial Institutions Commissioner	5	11	0	106	121
139	Parole Board	2	1	-	90	93
226	Joint Special Counsel on Legislative Donations	0	7	5	76	88
037	Civil Rights Commission	1	19	16	40	77
153	Advocacy for Persons with Disabilities of the Commonwealth	22	21	11	19	74
042	Firefighters Corps	-	-	-	64	64
281	Office of the Electoral Comptroller	40	20	-	3	63
220	Correctional Health	45	-	-	18	63
030	Office of Adm. and Transformation of HR in the Govt.	41	5	-	12	57
132	Energy Affairs Administration	-	-	-	49	49
062	Cooperative Development Commission	4	1	-	33	38
060	Citizen's Advocate Office (Ombudsman)	10	6	7	13	36
034	Investigation, Prosecution and Appeals Commission	7	3	1	12	24
231	Health Advocate Office	3	17	0	0	21
224	Joint Commission Reports Comptroller	-	0	-	1	2
066	Institute of Puerto Rican Culture	-	-	-	-	-
	Other	1,812	24,170	1,887	8,953	36,822
Total		\$ 98,278	\$ 121,498	\$ 48,083	\$ 337,019	\$ 604,879

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.
- (c) Preliminary data in the amount \$69m is currently being reconciled and reviewed for accuracy and will be assigned to the appropriate agency in the above schedule when appropriate.